DTS Post Pay Review
Common Errors Found
FY2009

Robin Warren
Post Pay Review and Analysis
Standards and Compliance
Defense Finance and Accounting Service

March 2010

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1. Airfare - Claimed Twice

- *Slide 1.1* DTS Trip Record showing an Airfare expense in Section (11) Itinerary and Transportation Expenses ($680.20), and in Section (12) Subsistence and Other Reimbursable Expenses ($817.20).
- *Slide 1.2* DTS screen showing the Estimated Total Ticket Cost of Air Travel ($680.20), booked through DTS.
- *Slide 1.3* DTS screen showing the Actual Cost of Air Travel ($817.20), claimed as a Non-Mileage Expense.
- *Slide 1.4* Citibank statement from JUL-AUG 09, showing an Airfare Charge of $817.20.

Overpayment = $680.20

1.1 Airfare - Claimed Twice

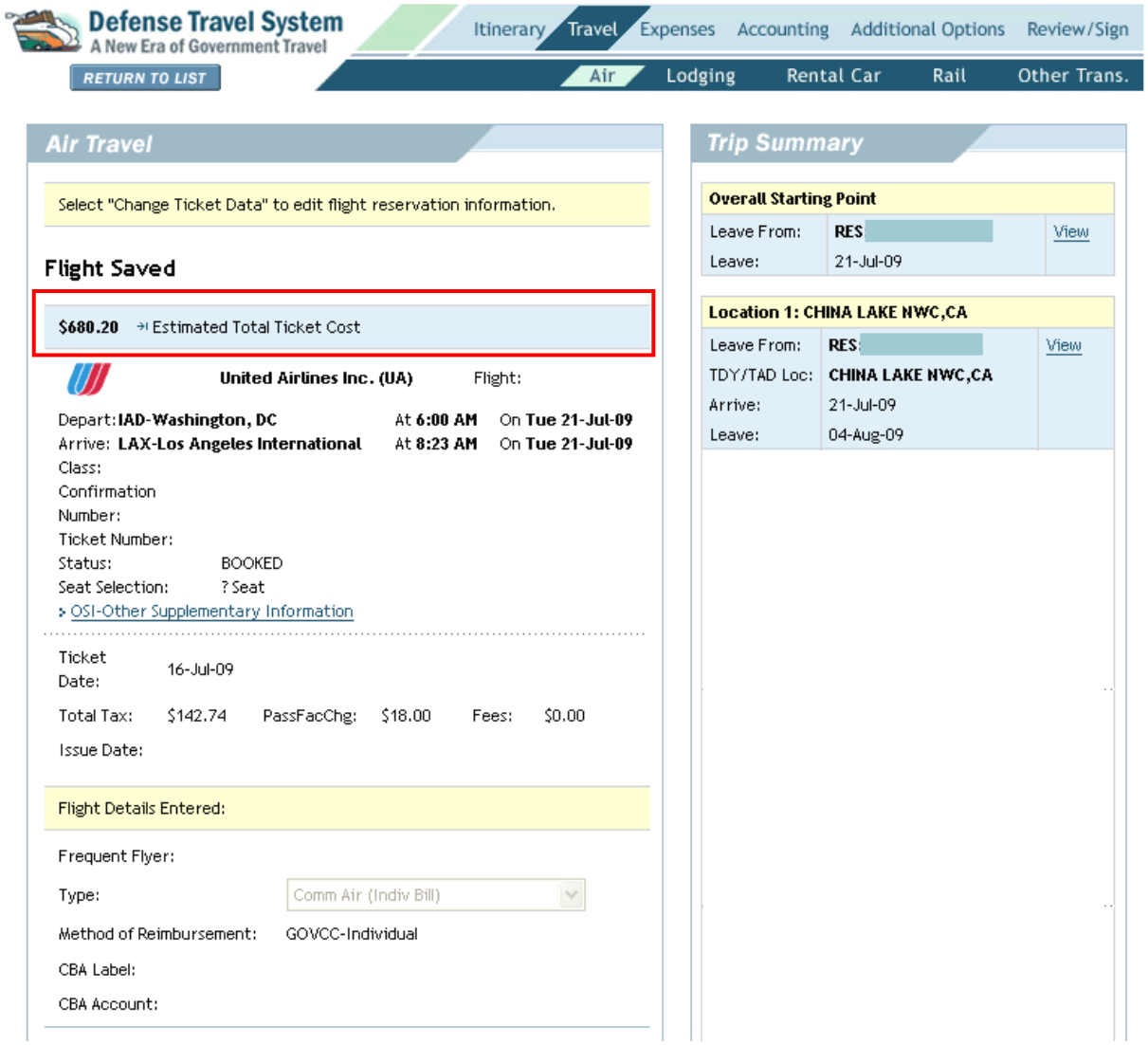
(11) ITINERARY AND TRANSPORTATION EXPENSES - TRIP NO 1

DATE	TIME	DEPARTED/ARRIVED LOCATIONS	MODE	COST	DESCRIPTION
07/21/09		D-RES:			
07/21/09			CP	680.20	Comm Air (Indiv Bill)
07/21/09		A-CHINA LAKE NWC,CA			
07/21/09			CA	926.78	Commercial Auto-TDY/TAD
08/04/09		D-CHINA LAKE NWC,CA			
08/05/09		A RES:			
		TOTAL TRANSPORTATION EXPENSES		1606.98	

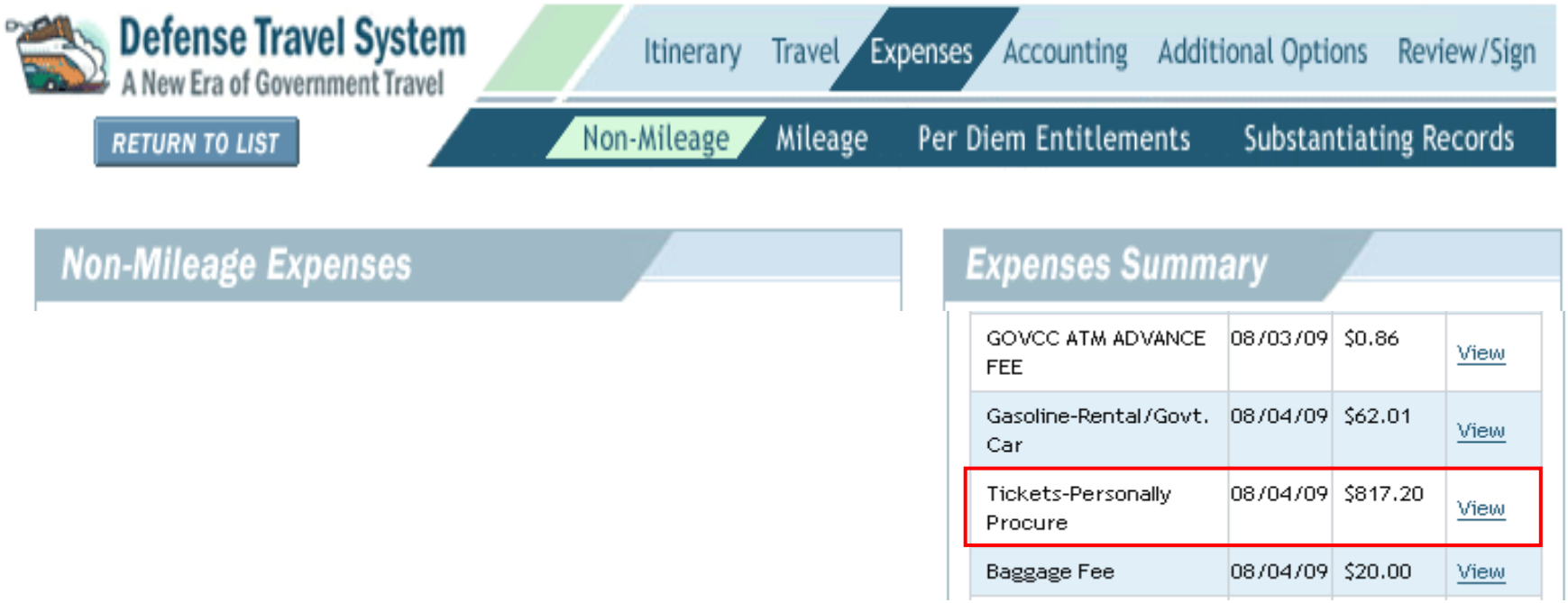
(12) SUBSISTENCE AND OTHER REIMBURSABLE EXPENSES

DATE	ACTUAL LODGING	LODGING ALLOWED	MEALS B L D	M&IE ALLOW	P-DIEM RATE	OTHER EXPENSES	AMOUNT
07/21						GOVCC ATM ADVANCE FEE	3.26
07/21						Taxi - Terminal	67.20
07/21						Baggage fee	20.00
07/21						GOVCC ATM SERVICE FEE	3.00
07/22						GOVCC ATM ADVANCE FEE	0.86
07/22						GOVCC ATM SERVICE FEE	3.00
07/23						GOVCC ATM SERVICE FEE	3.00
07/23						GOVCC ATM ADVANCE FEE	0.86
07/23						GOVCC ATM ADVANCE FEE	0.46
07/24						GOVCC ATM SERVICE FEE	3.00
07/29						GOVCC ATM ADVANCE FEE	0.83
07/29						Gasoline-Rental/Govt.	31.25
07/29						GOVCC ATM SERVICE FEE	1.50
07/30						Gasoline-Rental/Govt.	19.25
08/02						Gasoline-Rental/Govt.	36.92
08/03						GOVCC ATM ADVANCE FEE	0.86
08/03						GOVCC ATM SERVICE FEE	3.00
08/04						Gasoline-Rental/Govt.	62.01
08/04						Baggage Fee	20.00
08/04						Tickets-Personally Pr	817.20

1.2 Airfare - Claimed Twice



1.3 Airfare - Claimed Twice



1.4 Airfare - Claimed Twice

Citibank Statement

post date	tran date	last alloc date time	merchant	amount	status	note	type	rec ind
⊞08/06/2009	08/04/2009		UNITED AIR	$ 817.20				

2. ATM Cash Advance - plus ATM Fee

- *Slide 2.1* DTS Trip Record showing a $2.04 Cash Advance Fee, and a $102 Cash Advance (which includes a $2 ATM Fee), claimed under Other Reimbursable Expenses.

- *Slide 2.2* DTS screen showing the Cash Advance Fee and Cash Advance amounts claimed as Non-Mileage Expenses.

- *Slide 2.3* ATM Receipt showing the $100 withdrawal amount and the $2 terminal fee.

- *Slide 2.4* Citibank Statement from JAN-FEB 09, showing the ATM Withdrawal and Cash Advance Fees.

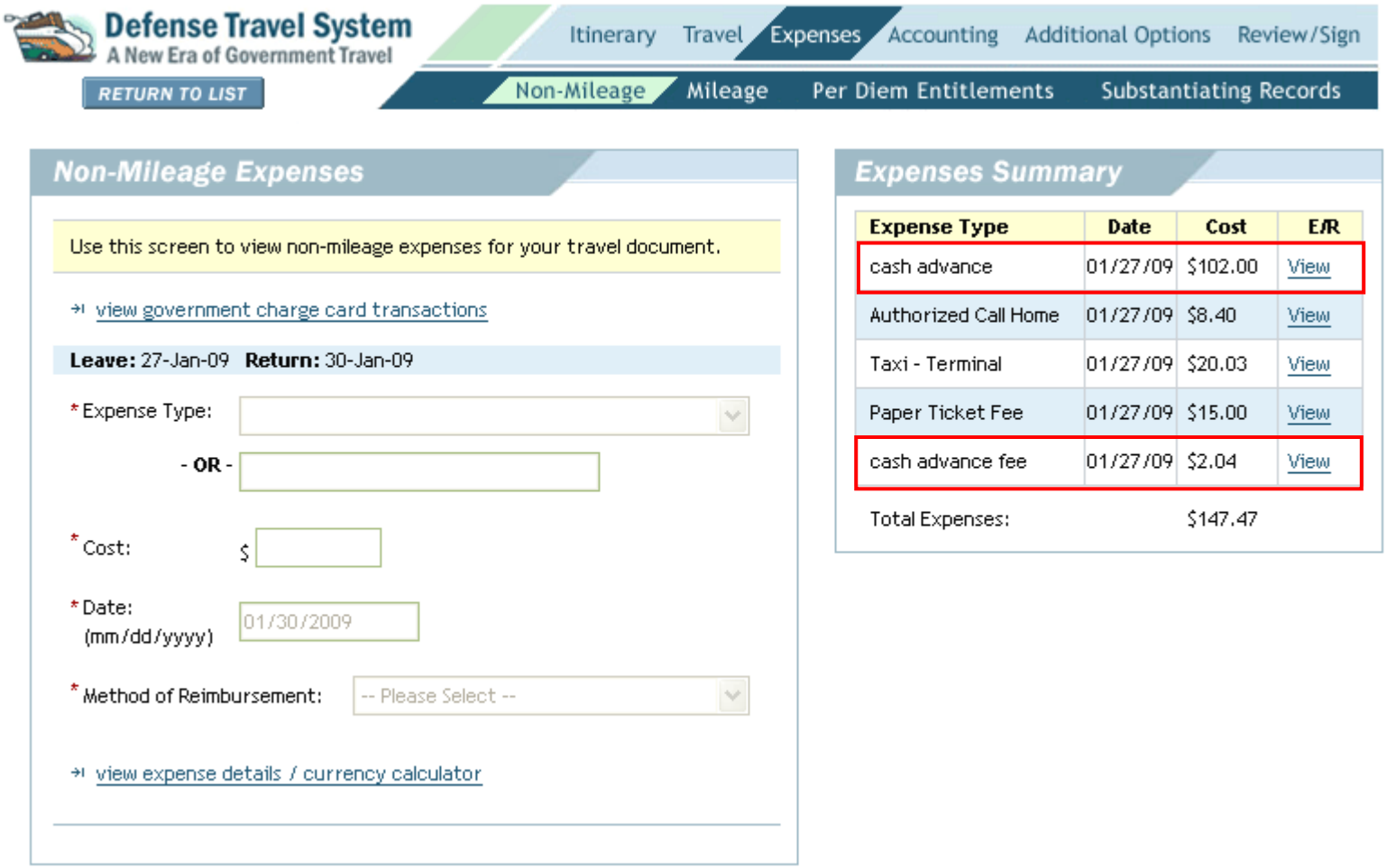
Overpayment = $100

2.1 ATM Cash Advance - plus ATM Fee

(12)SUBSISTENCE AND OTHER REIMBURSABLE EXPENSES

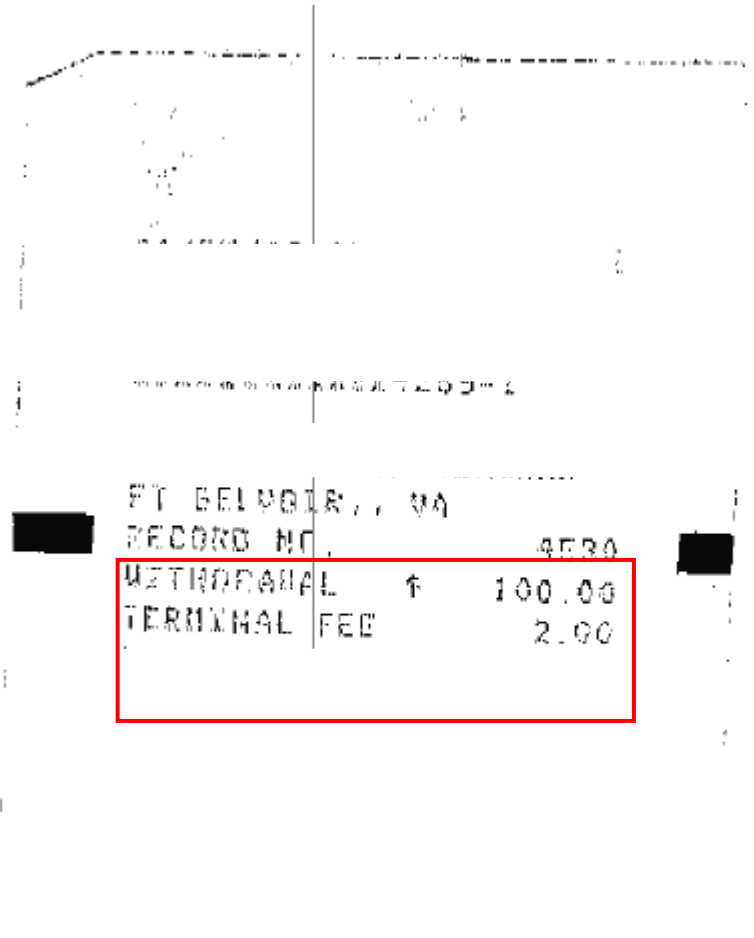
DATE	ACTUAL LODGING	LODGING ALLOWED	MEALS B L D	M&IE ALLOW	P-DIEM RATE	OTHER EXPENSES	AMOUNT
01/27						Paper Ticket Fee	15.00
01/27						cash advance fee	2.04
01/27						Taxi - Terminal	20.03
01/27						Authorized Call Home	8.40
01/27						cash advance	102.00
01/27	155.00	155.00		48.00	155/64		0.00
01/28	155.00	155.00		64.00	155/64		0.00
01/29	155.00	155.00		64.00	155/64		0.00
01/30	0.00	0.00		48.00	155/64		0.00
		465.00		224.00			147.47

2.2 ATM Cash Advance - plus ATM Fee



2.3 ATM Cash Advance - plus ATM Fee

ATM Receipt



2.4 ATM Cash Advance - plus ATM Fee

Citibank Statement

post date	tran date	last alloc date time	merchant		amount	status	note	type	rec ind
								$	
01/27/2009	01/27/2009		FT BELVOIR FCU	$	102.00			$	
01/27/2009	01/27/2009		CASH ADVANCE FEE	$	2.04				

3. Credit Adjustment - Posted to GOVCC (Citibank)

- *Slide 3.1* DTS Trip Record showing an Airfare charge of $5,068.70 claimed for reimbursement.

- *Slide 3.2*
  - Citibank Statement from JUN-JUL 09, showing an Airfare Charge of $3,966.30.

  - Citibank Statement from JUL-AUG 09, showing an Airfare Charge of $1,102.40, and an Airfare Credit of $1,221.70.

Overpayment = $1,221.70

3.1 Credit Adjustment - Posted to GOVCC (Citibank)

(11) ITINERARY AND TRANSPORTATION EXPENSES - TRIP NO 1

DATE	TIME	DEPARTED/ARRIVED LOCATIONS	MODE	COST	DESCRIPTION
07/06/09		D-FT BRAGG,NC			
07/06/09			CP	5068.70	Comm Air (Indiv Bill)
07/06/09					
07/09/09					
07/09/09					
07/12/09					
07/13/09		A FT BRAGG, NC			

		TOTAL TRANSPORTATION EXPENSES		5068.70	

3.2 Credit Adjustment - Posted to GOVCC (Citibank)

Citibank Statements

post date	tran date	last alloc date time	merchant	amount	status	note	type	rec ind
⊞07/06/2009	07/02/2009		CWTSATOTRAV	$ 13.00				
⊞07/06/2009	07/02/2009		AMERICAN AI	$ 3,966.30				

post date	tran date	last alloc date time	merchant	amount	status	note	type	rec ind
⊞07/15/2009	07/10/2009		GULF AIR	$ 1,102.40				
⊞07/24/2009	07/15/2009		AMERICAN AI	$ -1,221.70				

4. Currency Conversion

- *Slide 4.1* DTS Trip Record showing TDY to Australia.
- *Slide 4.2* DTS Trip Record showing a reimbursement of $4,063.32 in the Lodging Allowed column.
- *Slide 4.3* Lodging receipt showing a charges and a payment of $2,040.00, in Australian Dollars.
- *Slide 4.4* Lodging receipt showing charges and a payment of $2,023.32, in Australian Dollars.
- *Slide 4.5* Citibank statement from JUL-AUG 09, showing the actual amounts charged in US Dollars, totaling $3,330.92.

Overpayment = $732.40

4.1 Currency Conversion

(11) ITINERARY AND TRANSPORTATION EXPENSES - TRIP NO 1

DATE	TIME	DEPARTED/ARRIVED LOCATIONS	MODE	COST	DESCRIPTION
06/28/09		D-RES: PA			
06/28/09			CP	1942.90	Air Fare (GOVCC-I)
06/28/09			CP	932.10	Air Fare (GOVCC-I)
06/28/09		A-ROKHAMPTON@[OTHER],AUS			
06/28/09			PAT	13.75	Pvt Auto-Terminal Mileage: 25 Rate: .55
07/30/09		D-ROKHAMPTON@[OTHER],AUS			
07/30/09			PAT	13.75	Pvt Auto-Terminal Mileage: 25 Rate: .55
07/30/09		A RES: PA			
		TOTAL TRANSPORTATION EXPENSES		2902.50	

4.2 Currency Conversion

PAGE 2 ** Read Privacy Act On Last Page **

(12)SUBSISTENCE AND OTHER REIMBURSABLE EXPENSES

DATE	ACTUAL LODGING	LODGING ALLOWED	MEALS B L D	M&IE ALLOW	P-DIEM RATE	OTHER EXPENSES	AMOUNT
07/22	136.00	136.00		93.00	117/93		0.00
	ACTUAL LDG:	136.00					
07/23	136.00	136.00		93.00	117/93		0.00
	ACTUAL LDG:	136.00					
07/24	136.00	136.00		93.00	117/93		0.00
	ACTUAL LDG:	136.00					
07/25	136.00	136.00		93.00	117/93		0.00
	ACTUAL LDG:	136.00					
07/26	136.00	136.00		93.00	117/93		0.00
	ACTUAL LDG:	136.00					
07/27	130.44	130.44		93.00	117/93		0.00
	ACTUAL LDG:	130.44					
07/28	130.44	130.44		93.00	117/93		0.00
	ACTUAL LDG:	130.44					
07/29	130.44	130.44		93.00	117/93		0.00
	ACTUAL LDG:	130.44					
07/30	0.00	0.00		162.75	117/93		0.00
		4063.32		3013.75			79.88

4.3 Currency Conversion

Lodging Receipt

Date	Description		Total Charge
30/06/09	Accommodation 30/06/09/Rm. 509	130.44	130.44
01/07/09	Accommodation 01/07/09/Rm. 509	130.44	130.44
02/07/09	Accommodation 02/07/09/Rm. 509	130.44	130.44
03/07/09	Accommodation 03/07/09/Rm. 509	130.44	130.44
04/07/09	Accommodation 04/07/09/Rm. 509	130.44	130.44
05/07/09	Accommodation 05/07/09/Rm. 509	136.00	136.00
06/07/09	Accommodation 06/07/09/Rm. 509	136.00	136.00
07/07/09	Accommodation 07/07/09/Rm. 509	136.00	136.00
08/07/09	Accommodation 08/07/09/Rm. 509	136.00	136.00
09/07/09	Accommodation 09/07/09/Rm. 509	136.00	136.00
10/07/09	Accommodation 10/07/09/Rm. 509	136.00	136.00
11/07/09	Accommodation 11/07/09/Rm. 509	136.00	136.00
12/07/09	Accommodation 12/07/09/Rm. 509	136.00	136.00
13/07/09	Accommodation 13/07/09/Rm. 509	136.00	136.00
14/07/09	Accommodation 14/07/09/Rm. 509	136.00	136.00
05/07/09	Accommodation gst ERROR	27.80	27.80
15/07/09	Visa/Mcard/Bcard	-2,040.00	0.00
	Total:		**2,040.00**
	Payment:		-2,040.00
	Total due:		**$ 0.00**

GST Code	Total Ex GST	GST	Total incl GST
5.50 %	618.20	34.00	652.20
10.00 %	1,261.64	126.16	1,387.80

Value Lodging Pty Ltd, trading as Travelodge Rockhampton
ABN 38 112 089 782
86 Victoria Parade, Rockhampton QLD 4700
Tel: +61 7 4927 9933 Fax: +61 7 4927 1615
Australia Wide Reservations: 1300 886 886
email: trok@travelodge.com.au
www.travelodge.com.au

4.4 Currency Conversion

Lodging Receipt

Date	Description		Total Charge
15/07/09	Accommodation 15/07/09/Rm. 509	136.00	136.00
16/07/09	Accommodation 16/07/09/Rm. 509	136.00	136.00
17/07/09	Accommodation 17/07/09/Rm. 509	136.00	136.00
18/07/09	Accommodation 18/07/09/Rm. 509	136.00	136.00
19/07/09	Accommodation 19/07/09/Rm. 509	136.00	136.00
20/07/09	Accommodation 20/07/09/Rm. 509	136.00	136.00
21/07/09	Accommodation 21/07/09/Rm. 509	136.00	136.00
22/07/09	Accommodation 22/07/09/Rm. 509	136.00	136.00
23/07/09	Accommodation 23/07/09/Rm. 509	136.00	136.00
24/07/09	Accommodation 24/07/09/Rm. 509	136.00	136.00
25/07/09	Accommodation 25/07/09/Rm. 509	136.00	136.00
26/07/09	Accommodation 26/07/09/Rm. 509	136.00	136.00
27/07/09	Accommodation 27/07/09/Rm. 509	130.44	130.44
28/07/09	Accommodation 28/07/09/Rm. 509	130.44	130.44
29/07/09	Accommodation 29/07/09/Rm. 509	130.44	130.44
30/07/09	Visa/Mcard/Bcard	-2,023.32	0.00
		Total:	**2,023.32**
		Payment:	-2,023.32
		Total due:	**$ 0.00**

GST Code	Total Ex GST	GST	Total Incl GST
10.00 %	1,483.64	148.36	1,632.00
5.50 %	270.93	20.40	291.33

Value Lodging Pty Ltd, trading as Travelodge Rockhampton
ABN 38 112 089 782
86 Victoria Parade, Rockhampton QLD 4700
Tel: +61 7 4927 9933 Fax: +61 7 4927 1615
Australia Wide Reservations: 1300 886 886
email: trok@travelodge.com.au
www.travelodge.com.au

4.5 Currency Conversion

Citibank statement

post date	tran date	last alloc date time	merchant	amount	status	note	type	rec ind
07/17/2009	07/16/2009		TRAVELODGE ROCKHAMPTON	$ 1,642.11				
08/03/2009	07/31/2009		TRAVELODGE ROCKHAMPTON	$ 1,688.81				

Total = $3,330.92

5. Laundry/Dry-Cleaning – OCONUS

- *Slide 5.1* DTS Trip Record showing Laundry expenses of $34.90 and $67.42 while TDY OCONUS.

- *Slide 5.2* DTS screen showing Laundry expenses manually input as Non-Mileage Expenses.

  - ✓ Laundry/dry-cleaning is not a separately reimbursable travel expense for OCONUS travel. It is part of the Incidental Expense (IE) allowance included within the OCONUS per diem rates *(JTR/JFTR Appendix G).*

Overpayment = $102.32

5.1 Laundry/Dry-Cleaning – OCONUS

```
07/17/09                                    CP        422.70Comm Air (Indiv Bill)
07/17/09        A-SEOUL,KOR
07/22/09        D-SEOUL,KOR
07/22/09         A-PACOM, E-WCTR@HONOLULU,H
07/26/09         D-PACOM, E-WCTR@HONOLULU,H
07/26/09         A USAFA, CO
                                                    --------
                TOTAL TRANSPORTATION EXPENSES        2676.90
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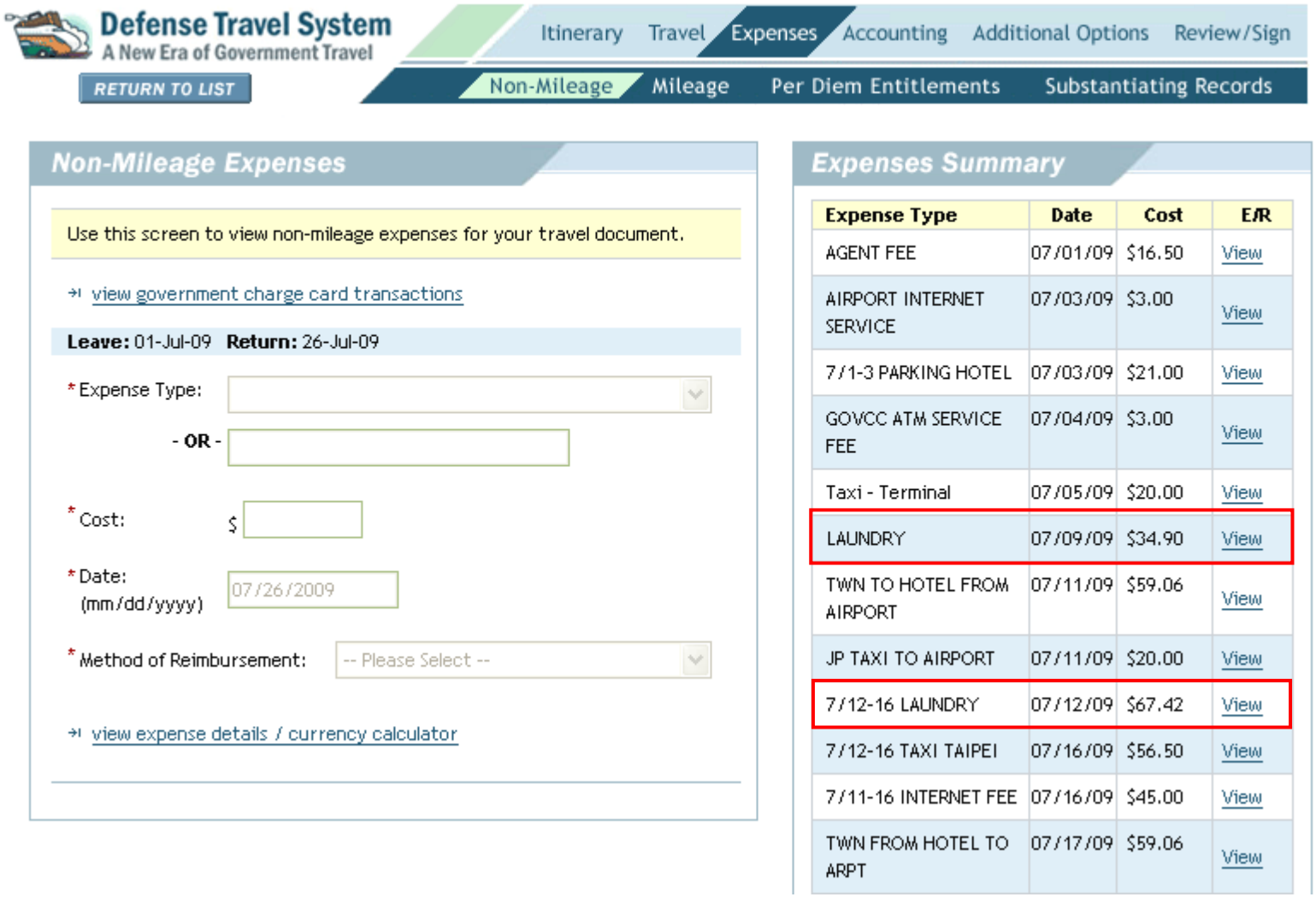
(12)SUBSISTENCE AND OTHER REIMBURSABLE EXPENSES

DATE	ACTUAL LODGING	LODGING ALLOWED	MEALS B L D	M&IE ALLOW	P-DIEM RATE	OTHER EXPENSES	AMOUNT
07/01						AGENT FEE	16.50
07/03						7/1-3 PARKING HOTEL	21.00
07/03						AIRPORT INTERNET SERV	3.00
07/04						GOVCC ATM SERVICE FEE	3.00
07/05						Taxi - Terminal	20.00
07/09						LAUNDRY	34.90
07/11						TWN TO HOTEL FROM AIR	59.06
07/11						JP TAXI TO AIRPORT	20.00
07/12						7/12-16 LAUNDRY	67.42
07/16						7/12-16 TAXI TAIPEI	56.50
07/16						7/11-16 INTERNET FEE	45.00
07/17						Taxi - Terminal	25.00
07/17						TWN FROM HOTEL TO ARP	59.06
07/21						AIRPORT INTERNET FEE	3.00

5.2 Laundry/Dry-Cleaning – OCONUS



6. Lodging – Actual Expense Not Authorized – Claimed as Other Expense

- *Slide 6.1* DTS Trip Record showing that no lodging was paid in the Lodging Allowed column. Instead, the entire lodging amount of $1,437.12 was claimed as an Other Expense.
- *Slide 6.2* DTS Screen showing that the lodging expense (Hotel) was manually entered as a Non-Mileage Expense.
- *Slide 6.3* Lodging Receipt showing four nights of lodging (in Euros).
- *Slide 6.4* Citibank GOVCC statement showing the amount of $1,437.12 (Euros converted to US Dollars).
  - When the amount of $1,437.12 is divided by four nights, the lodging rate of $359.28 exceeds the maximum allowed of $198 per night. Because "Actual Expense" was not selected/authorized, the Traveler is limited to $198 x 4 nights = $792.

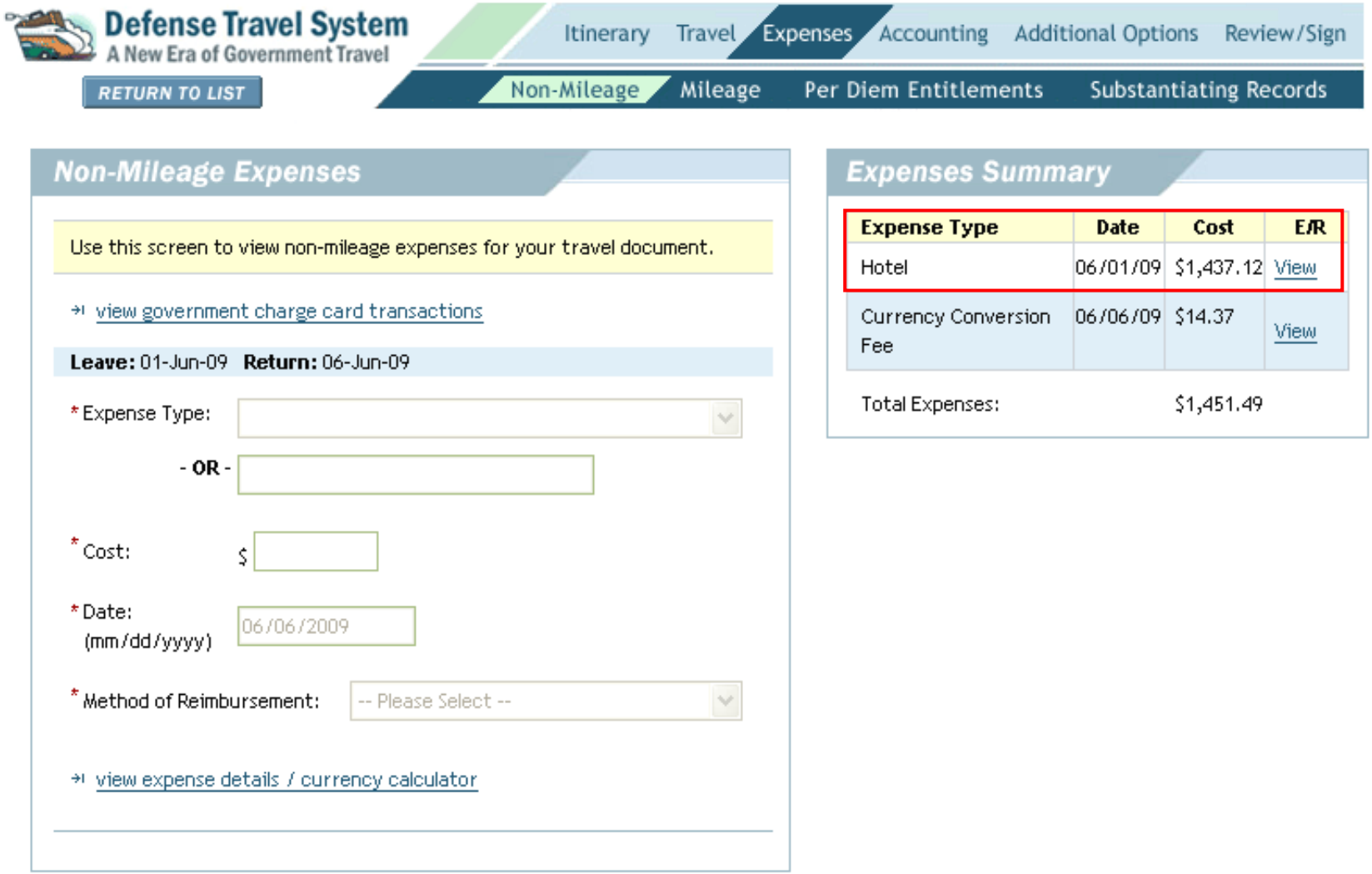
Overpayment = $645.12

6.1 Lodging – Actual Expense Not Authorized – Claimed as Other Expense

(12)SUBSISTENCE AND OTHER REIMBURSABLE EXPENSES

DATE	ACTUAL LODGING	LODGING ALLOWED	MEALS B L D	M&IE ALLOW	P-DIEM RATE	OTHER EXPENSES	AMOUNT
06/01						Hotel	1437.12
06/06						Currency Conversion F	14.37
06/01	0.00	0.00		108.00	198/144		0.00
06/02	0.00	0.00		144.00	198/144		0.00
06/03	0.00	0.00		144.00	198/144		0.00
06/04	0.00	0.00		144.00	198/144		0.00
06/05	0.00	0.00		144.00	198/144		0.00
06/06	0.00	0.00		108.00	198/144		0.00
		0.00		792.00			1451.49

6.2 Lodging – Actual Expense Not Authorized – Claimed as Other Expense



Lodging Receipt

Description	Date	EUR	Debit	Credit EUR
Arrangement	02.06.	255.00		
Arrangement	03.06.	255.00		
Arrangement	04.06.	255.00		
Arrangement	05.06.	255.00		
Visa	05.06.			1020.00
	XX/XX			
	Total	1020.00		1020.00
	Balance			0.00 EUR

Citibank Statement

post date	tran date	last alloc date time	merchant	amount
06/08/2009	06/05/2009		KEMPINSKI TASCHENBERGP	$ 1,437.12

7. Lodging - Claimed Twice

- *Slide 7.1* DTS Trip Record showing Lodging expenses claimed under both the Lodging Allowed column ($640), and the Other Expenses column ($640).
- *Slide 7.2* DTS screen showing the Lodging Expenses (Hotel Room) of $640 claimed in error as a Non-Mileage Expense.
- *Slide 7.3* Lodging receipt showing the actual room charge of $80 x 8 nights.

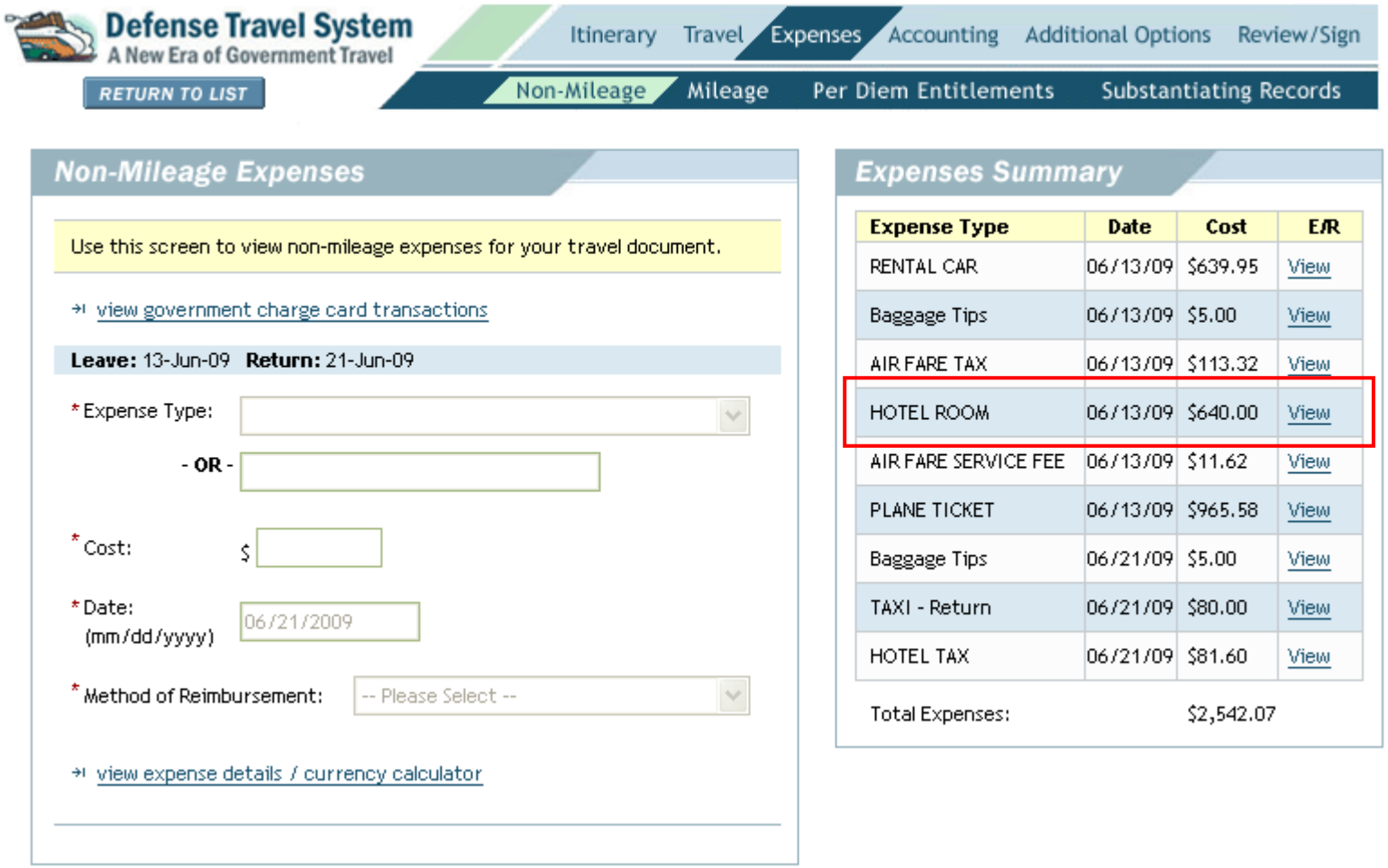
Overpayment = $640

7.1 Lodging - Claimed Twice

(12)SUBSISTENCE AND OTHER REIMBURSABLE EXPENSES

DATE	ACTUAL LODGING	LODGING ALLOWED	MEALS B L D	M&IE ALLOW	P-DIEM RATE	OTHER EXPENSES	AMOUNT
06/13						PLANE TICKET	965.58
06/13						RENTAL CAR	639.95
06/13						Baggage Tips	5.00
06/13						AIR FARE TAX	113.32
06/13						HOTEL ROOM	640.00
06/13						AIR FARE SERVICE FEE	11.62
06/21						TAXI - Return	80.00
06/21						HOTEL TAX	81.60
06/21						Baggage Tips	5.00
06/13	80.00	80.00		36.75	80/49		0.00
06/14	80.00	80.00		49.00	80/49		0.00
06/15	80.00	80.00		49.00	80/49		0.00
06/16	80.00	80.00		49.00	80/49		0.00
06/17	80.00	80.00		49.00	80/49		0.00
06/18	80.00	80.00		49.00	80/49		0.00
06/19	80.00	80.00		49.00	80/49		0.00
06/20	80.00	80.00		49.00	80/49		0.00
06/21	0.00	0.00		36.75	80/49		0.00
		640.00		416.50			2542.07

7.2 Lodging - Claimed Twice



7.3 Lodging - Claimed Twice

Lodging Receipt

Date	Description	Charges
13Jun09	Room Charge	80.00
13Jun09	Room Tax	5.40
13Jun09	City Tax	0.80
13Jun09	Occupancy Sales Tax	4.00
14Jun09	Room Charge	80.00
14Jun09	Room Tax	5.40
14Jun09	City Tax	0.80
14Jun09	Occupancy Sales Tax	4.00
15Jun09	Room Charge	80.00
15Jun09	Room Tax	5.40
15Jun09	City Tax	0.80
15Jun09	Occupancy Sales Tax	4.00
16Jun09	Room Charge	80.00
16Jun09	Room Tax	5.40
16Jun09	City Tax	0.80
16Jun09	Occupancy Sales Tax	4.00
17Jun09	Room Charge	80.00
17Jun09	Room Tax	5.40
17Jun09	City Tax	0.80
17Jun09	Occupancy Sales Tax	4.00
18Jun09	Room Charge	80.00
18Jun09	Room Tax	5.40
18Jun09	City Tax	0.80
18Jun09	Occupancy Sales Tax	4.00
19Jun09	Room Charge	80.00
19Jun09	Room Tax	5.40
19Jun09	City Tax	0.80
19Jun09	Occupancy Sales Tax	4.00
20Jun09	Room Charge	80.00
20Jun09	Room Tax	5.40
20Jun09	City Tax	0.80
20Jun09	Occupancy Sales Tax	4.00

8. Lodging - Default Amount/Dates Not Revised

- *Slide 8.1* DTS Trip Record showing reimbursement at the Default Rate ($115 x 12 nights = $1,380) in the Lodging Allowed column.
- *Slide 8.2* Lodging receipt showing the actual rate charged ($108 x 9 nights = $972).

➢ This usually happens when the traveler completes the voucher and does not revise the Actual Lodging rates, and/or dates, to reflect what they were actually charged. If the amounts are not revised, DTS either reimburses at the maximum rate allowed for that locality, or carries over the rates from the authorization.

Overpayment = $408

8.1 Lodging - Default Amount/Dates Not Revised

(12)SUBSISTENCE AND OTHER REIMBURSABLE EXPENSES

DATE	ACTUAL LODGING	LODGING ALLOWED	MEALS B L D	M&IE ALLOW	P-DIEM RATE	OTHER EXPENSES	AMOUNT
05/03						Hotel Room Tax	126.36
05/03	115.00	115.00		44.25	115/59		0.00
05/04	115.00	115.00		48.00	115/59		0.00
05/05	115.00	115.00		48.00	115/59		0.00
05/06	115.00	115.00		48.00	115/59		0.00
05/07	115.00	115.00		48.00	115/59		0.00
05/08	115.00	115.00		48.00	115/59		0.00
05/09	115.00	115.00		48.00	115/59		0.00
05/10	115.00	115.00		48.00	115/59		0.00
05/11	115.00	115.00		48.00	115/59		0.00
05/12	115.00	115.00		48.00	115/59		0.00
05/13	115.00	115.00		48.00	115/59		0.00
05/14	115.00	115.00		48.00	115/59		0.00
05/15	0.00	0.00		44.25	115/59		0.00
		1380.00		616.50			126.36

8.2 Lodging - Default Amount/Dates Not Revised

Lodging Receipt

date	reference	description	amount
5/3/2009	921326	GUEST ROOM	$108.00
5/3/2009	921326	ROOM TAXES	$14.04
5/4/2009	921353	WEB TV INTERNET	$9.95
5/4/2009	921411	GUEST ROOM	$108.00
5/4/2009	921411	ROOM TAXES	$14.04
5/5/2009	921507	GUEST ROOM	$108.00
5/5/2009	921507	ROOM TAXES	$14.04
5/6/2009	921630	GUEST ROOM	$108.00
5/6/2009	921630	ROOM TAXES	$14.04
5/7/2009	921770	GUEST ROOM	$108.00
5/7/2009	921770	ROOM TAXES	$14.04
5/8/2009	921928	GUEST ROOM	$108.00
5/8/2009	921928	ROOM TAXES	$14.04
5/9/2009	921989	MOVIE	$13.99
5/9/2009	921989	TAXES	$1.15
5/9/2009	922037	GUEST ROOM	$108.00
5/9/2009	922037	ROOM TAXES	$14.04
5/10/2009	922121	GUEST ROOM	$108.00
5/10/2009	922121	ROOM TAXES	$14.04
5/11/2009	922237	GUEST ROOM	$108.00
5/11/2009	922237	ROOM TAXES	$14.04
5/12/2009	922284	VS	($1,123.45)
		** BALANCE **	$0.00

9. Lodging - Exceeds Maximum Allowed – Tax Not Adjusted

- *Slide 9.1* DTS Trip Record showing that the Actual Lodging claimed exceeded the Lodging Allowed, indicating that Actual Expenses were not Authorized/Selected. Also shown is the total Hotel Room Tax of $43.29.

- *Slide 9.2* Two lodging receipts showing the Actual Lodging Rates and related Lodging Taxes.

  - Because Actual Expense for Lodging was not authorized/selected, the Lodging Tax should have been pro-rated for the amount associated with the Maximum Lodging Rate Allowed of $74/night. In this case, of the $43.29 claimed for Lodging Taxes, the pro-rated amount allowed was $32.01.

Overpayment = $11.28

9.1 Lodging - Exceeds Maximum Allowed – Tax Not Adjusted

(12)SUBSISTENCE AND OTHER REIMBURSABLE EXPENSES

DATE	ACTUAL LODGING	LODGING ALLOWED	MEALS B L D	M&IE ALLOW	P-DIEM RATE	OTHER EXPENSES	AMOUNT
02/09						Hotel Room Tax	43.29
02/09						Parking - Terminal	40.00
02/09						Gasoline-Rental/Govt.	21.50
02/09						GOVCC ATM SERVICE FEE	2.50
02/09						rental car tax	18.97
02/13						Boarding Fees	15.00
02/09	88.00	74.00		40.50	74/54		0.00
02/10	88.00	74.00		54.00	74/54		0.00
02/11	88.00	74.00		54.00	74/54		0.00
02/12	139.00	74.00		54.00	74/54		0.00
02/13	0.00	0.00		40.50	74/54		0.00
		296.00		243.00			141.26

9.2 Lodging - Exceeds Maximum Allowed – Tax Not Adjusted

Lodging Receipts

DATE	DESCRIPTION	ID	REF. NO	CHARGES
2/9/2009	GUEST ROOM	RM1	391408	$88.00
2/9/2009	STATE TAX - 5%	RM1	391408	$4.40
2/9/2009	OCCUPANCY TAX - 6.0%	RM1	391408	$5.28
2/10/2009	GUEST ROOM	RM1	391799	$88.00
2/10/2009	STATE TAX - 5%	RM1	391799	$4.40
2/10/2009	OCCUPANCY TAX - 6.0%	RM1	391799	$5.28
2/11/2009	GUEST ROOM	RM1	392129	$88.00
2/11/2009	STATE TAX - 5%	RM1	392129	$4.40
2/11/2009	OCCUPANCY TAX - 6.0%	RM1	392129	$5.28

Date	Description	Charges	Credits
02-12-09	Deposit Transferred at C/I		153.25
02-12-09	Guest Room	139.00	
02-12-09	State Occupancy Tax - 5.0%	6.95	
02-12-09	County Occupancy Tax - 5.25%	7.30	

10. Lodging Tax - Exempt

- *Slide 10.1* DTS Trip Record showing the Hotel Room Tax expense of $74.88 claimed under Other Expenses.

- *Slide 10.2* DTS screen showing Hotel Room Tax of $74.88, manually input as a Non-Monetary Expense.

- *Slide 10.3* Lodging receipt showing Lodging Tax Credits totaling $74.88.

Overpayment = $74.88

10.1 Lodging Tax - Exempt

(12)SUBSISTENCE AND OTHER REIMBURSABLE EXPENSES

DATE	ACTUAL LODGING	LODGING ALLOWED	MEALS B L D	M&IE ALLOW	P-DIEM RATE	OTHER EXPENSES	AMOUNT
02/06						Rental Car Feb	223.71
05/14						CTO Fee	15.00
05/14						smart carte	6.00
05/14						Hotel Room Tax	74.88
05/14						Gasoline-Rental/Govt.	17.99
05/14						Gasoline-Rental/Govt.	26.00
05/14						Calling Card	60.00
05/14						Excess Baggage	40.00
05/14						Baggage cart	15.00
05/14						Rental Car May	203.70
02/01	39.00	39.00		40.50	127/54		0.00
02/02	39.00	39.00		54.00	127/54		0.00
02/03	39.00	39.00		54.00	127/54		0.00
02/04	39.00	39.00		54.00	127/54		0.00

10.2 Lodging Tax - Exempt

Expenses Summary

Expense Type	Date	Cost	E/R
Rental Car Feb	02/06/09	$223.71	View
Commercial Auto-Terminal	05/14/09	$110.00	View
Baggage cart	05/14/09	$15.00	View
CTO Fee	05/14/09	$15.00	View
smart carte	05/14/09	$6.00	View
Rental Car May	05/14/09	$203.70	View
Gasoline-Rental/Govt. Car	05/14/09	$17.99	View
Gasoline-Rental/Govt. Car	05/14/09	$26.00	View
Calling Card	05/14/09	$60.00	View
Excess Baggage	05/14/09	$40.00	View
Hotel Room Tax	05/14/09	$74.88	View
Total Expenses:		$792.28	

10.3 Lodging Tax - Exempt

Lodging receipt

Date	Description	Charges	Credits
07May09	Govt/Military	104.00	
07May09	Occupancy Sales Tax	7.28	
07May09	County Tax	5.20	
08May09	Govt/Military	104.00	
08May09	Occupancy Sales Tax	7.28	
08May09	County Tax	5.20	
09May09	Govt/Military	104.00	
09May09	Occupancy Sales Tax	7.28	
09May09	County Tax	5.20	
10May09	Govt/Military	104.00	
10May09	Occupancy Sales Tax	7.28	
10May09	County Tax	5.20	
11May09	Govt/Military	104.00	
11May09	Occupancy Sales Tax	7.28	
11May09	County Tax	5.20	
12May09	Govt/Military	104.00	
12May09	Occupancy Sales Tax	7.28	
12May09	County Tax	5.20	
13May09	Occupancy Sales Tax		43.68
13May09	County Tax		31.20
13May09	Govt/Military	104.00	
14May09	Visa		728.00

11. Lodging Tax - Claimed Separately - OCONUS

- *Slide 11.1* DTS Trip Record showing the Lodging Allowed rate claimed in Korea of $230 x 7 nights, and the total Lodging Taxes (Hotel Sales/Room Tax) in Korea of $16.11 + $161.12 = $177.23.
- *Slide 11.2* DTS Non-Mileage Expense screen showing that the Lodging Taxes (Hotel Sales/Room Tax) were claimed as separate expenses.
- *Slide 11.3* Lodging receipt for Korea, showing the breakdown of charges.

➢ In this case, OCONUS Lodging Tax should not have been claimed separately. To receive full reimbursement, Actual Expense Authorization should have been selected/approved and the appropriate lodging rate claimed, which would include lodging tax in the daily lodging rate.

Overpayment = $177.23

11.1 Lodging Tax - Claimed Separately - OCONUS

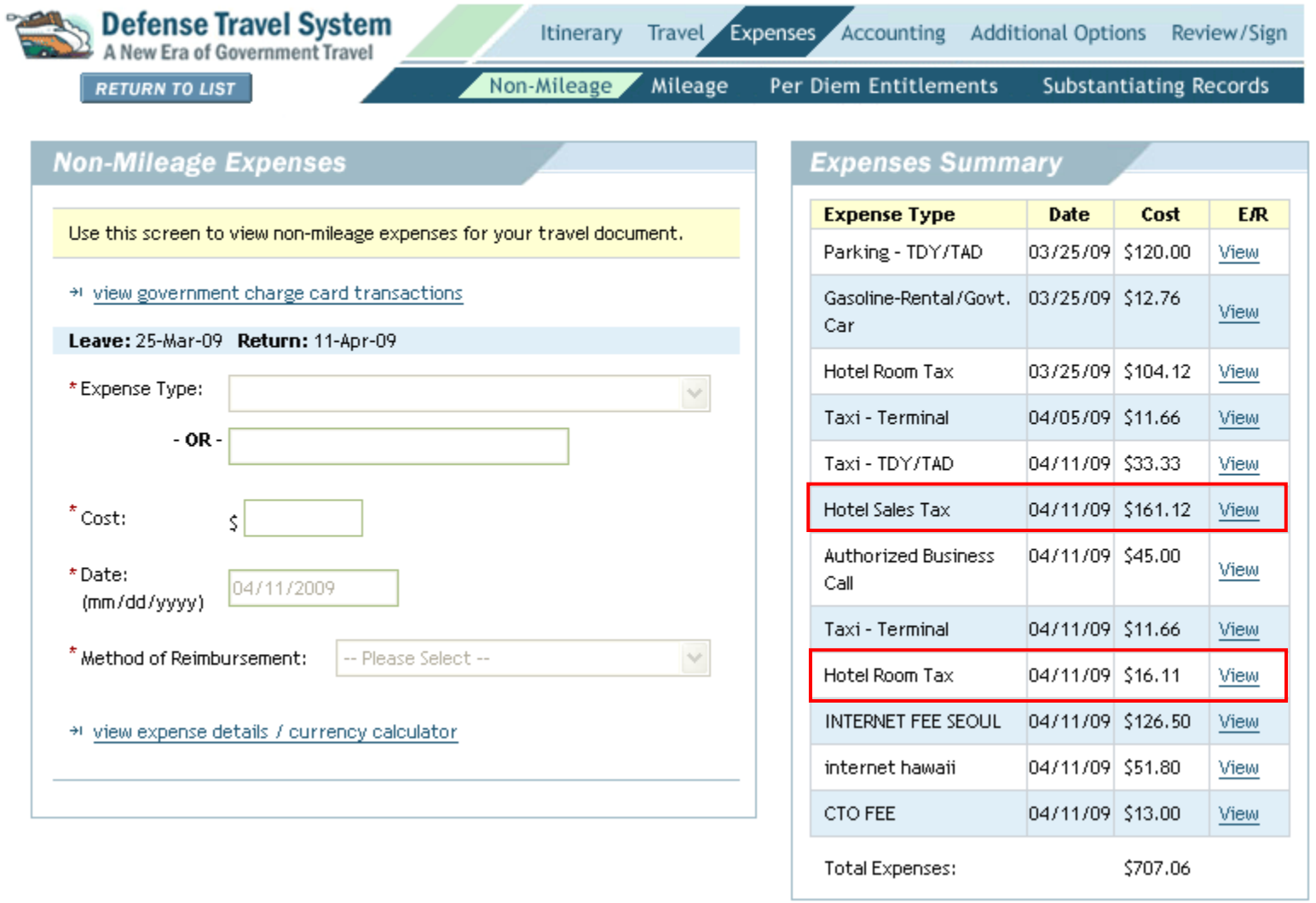
DATE	ACTUAL LODGING	LODGING ALLOWED	MEALS B L D	M&IE ALLOW	P-DIEM RATE	OTHER EXPENSES	AMOUNT
03/25						Parking - TDY/TAD	120.00
03/25						Gasoline-Rental/Govt.	12.76
03/25						Hotel Room Tax	104.12
04/05						Taxi - Terminal	11.66
04/11						internet hawaii	51.80
04/11						CTO FEE	13.00
04/11						INTERNET FEE SEOUL	126.50
04/11						Hotel Room Tax	16.11
04/11						Taxi - Terminal	11.66
04/11						Authorized Business C	45.00
04/11						Hotel Sales Tax	161.12
04/11						Taxi - TDY/TAD	33.33
03/25	177.00	177.00		79.50	177/106		0.00
03/26	0.00	0.00		0.00	177/106		0.00
	ANNUAL LEAVE - 8.00 HOURS						
03/27	0.00	0.00		0.00	177/106		0.00
	ANNUAL LEAVE - 8.00 HOURS						
03/28	0.00	0.00		0.00	177/106		0.00
	ANNUAL LEAVE - 8.00 HOURS						
03/29	0.00	0.00		0.00	177/106		0.00
	ANNUAL LEAVE - 8.00 HOURS						
03/30	0.00	0.00		0.00	177/106		0.00
	ANNUAL LEAVE - 8.00 HOURS						
03/31	177.00	177.00		106.00	177/106		0.00
04/01	177.00	177.00		106.00	177/106		0.00
04/02	177.00	177.00		106.00	177/106		0.00
04/03	0.00	0.00		0.00	230/120		0.00
04/04	230.00	230.00		120.00	230/120		0.00
04/05	230.00	230.00		120.00	230/120		0.00
04/06	230.00	230.00		120.00	230/120		0.00
04/07	230.00	230.00		120.00	230/120		0.00
04/08	230.00	230.00		120.00	230/120		0.00
04/09	230.00	230.00		120.00	230/120		0.00
04/10	230.00	230.00		120.00	230/120		0.00
04/11	0.00	0.00		210.00	230/120		0.00
	2318.00			1447.50			707.06

Korea - Overpaid

Korea - Overpaid

TDY in Korea

11.2 Lodging Tax - Claimed Separately - OCONUS


Defense Travel System
A New Era of Government Travel
RETURN TO LIST
Itinerary
Travel
Expenses
Accounting
Additional Options
Review/Sign
Non-Mileage
Mileage
Per Diem Entitlements
Substantiating Records
Non-Mileage Expenses
Use this screen to view non-mileage expenses for your travel document.
view government charge card transactions
Leave: 25-Mar-09 Return: 11-Apr-09
* Expense Type:
- OR -
* Cost: $
* Date: (mm/dd/yyyy) 04/11/2009
* Method of Reimbursement: -- Please Select --
view expense details / currency calculator
Expenses Summary
Expense Type | Date | Cost | E/R
Parking - TDY/TAD | 03/25/09 | $120.00 | View
Gasoline-Rental/Govt. Car | 03/25/09 | $12.76 | View
Hotel Room Tax | 03/25/09 | $104.12 | View
Taxi - Terminal | 04/05/09 | $11.66 | View
Taxi - TDY/TAD | 04/11/09 | $33.33 | View
Hotel Sales Tax | 04/11/09 | $161.12 | View
Authorized Business Call | 04/11/09 | $45.00 | View
Taxi - Terminal | 04/11/09 | $11.66 | View
Hotel Room Tax | 04/11/09 | $16.11 | View
INTERNET FEE SEOUL | 04/11/09 | $126.50 | View
internet hawaii | 04/11/09 | $51.80 | View
CTO FEE | 04/11/09 | $13.00 | View
Total Expenses: $707.06

11.3 Lodging Tax - Claimed Separately - OCONUS

Lodging Receipt - Korea

Date	Description	Charge	Credit
04/04/09	Comm - HSIA(Internet) #2006 : Internet Broadban	151,800	
04/04/09	Accommodation	276,207	
04/04/09	Service Charge	27,621	
04/04/09	Room Tax	2,762	
05/04/09	Accommodation	276,207	
05/04/09	Service Charge	27,621	
05/04/09	Room Tax	2,762	
06/04/09	Accommodation	276,207	
06/04/09	Service Charge	27,621	
06/04/09	Room Tax	2,762	
07/04/09	Accommodation	276,207	
07/04/09	Service Charge	27,621	
07/04/09	Room Tax	2,762	
08/04/09	Accommodation	276,207	
08/04/09	Service Charge	27,621	
08/04/09	Room Tax	2,762	
09/04/09	Accommodation	276,207	
09/04/09	Service Charge	27,621	
09/04/09	Room Tax	2,762	
10/04/09	Accommodation	276,207	
10/04/09	Service Charge	27,621	
10/04/09	Room Tax	2,762	
11/04/09	Visa Card - Overseas		2,297,930

12. POV Mileage plus POV Gasoline

- *Slide 12.1* DTS Trip Record showing a PA (Private Auto) Mileage Reimbursement of $912.45 in Section (11), Itinerary and Transportation, and a Gasoline-POV Reimbursement of $242.36 in Section (12), Subsistence and Other Reimbursable Expenses.
  - ✓ When traveling by PA, gasoline is not reimbursable. Reimbursement is computed by claiming the official distance at the appropriate mileage rate.
- *Slide 12.2* DTS screen showing the Actual Mileage manually input as a Mileage Expense.
- *Slide 12.3* DTS screen showing the Gasoline-POV amount manually input as a Non-Mileage Expense.

Overpayment = $242.36 *

* In this case, there were other factors to consider, such as the reimbursement of Lodging Enroute ($48 x 2 nights), Lodging Allowed ($109 x 2 nights) and corresponding M&IE. For the purposes of this presentation, these factors were not included.

12.1 POV Mileage plus POV Gasoline

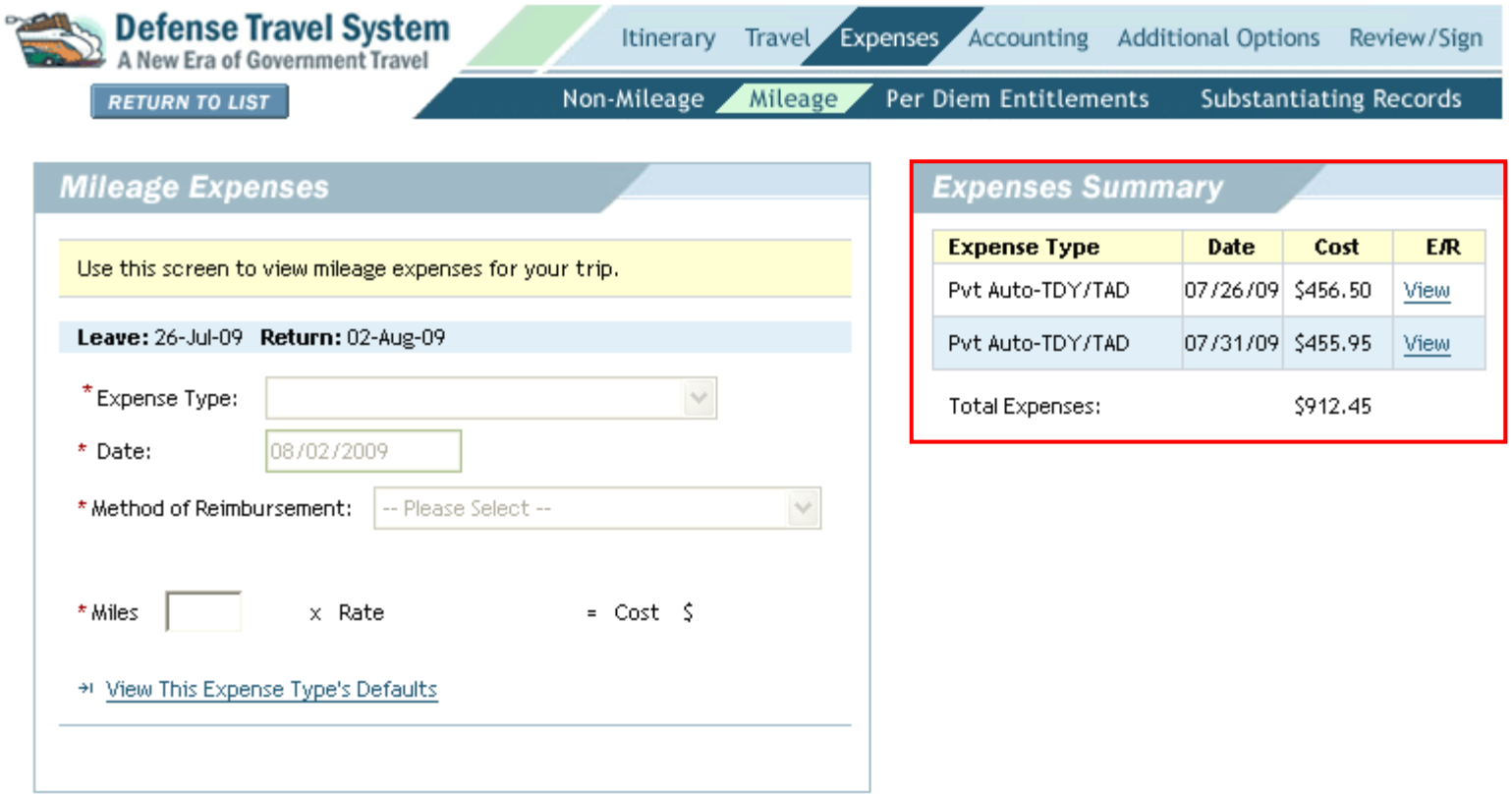
(11) ITINERARY AND TRANSPORTATION EXPENSES - TRIP NO 1

DATE	TIME	DEPARTED/ARRIVED LOCATIONS	MODE	COST	DESCRIPTION
07/26/09		D-RES: .VA			
07/26/09		A-ORLANDO,FL			
07/26/09			PA	456.50	Pvt Auto-TDY/TAD Mileage: 830 Rate: .55
07/31/09		D-ORLANDO,FL			
07/31/09			PA	455.95	Pvt Auto-TDY/TAD Mileage: 829 Rate: .55
07/31/09		A RES: VA			
		TOTAL TRANSPORTATION EXPENSES		912.45	

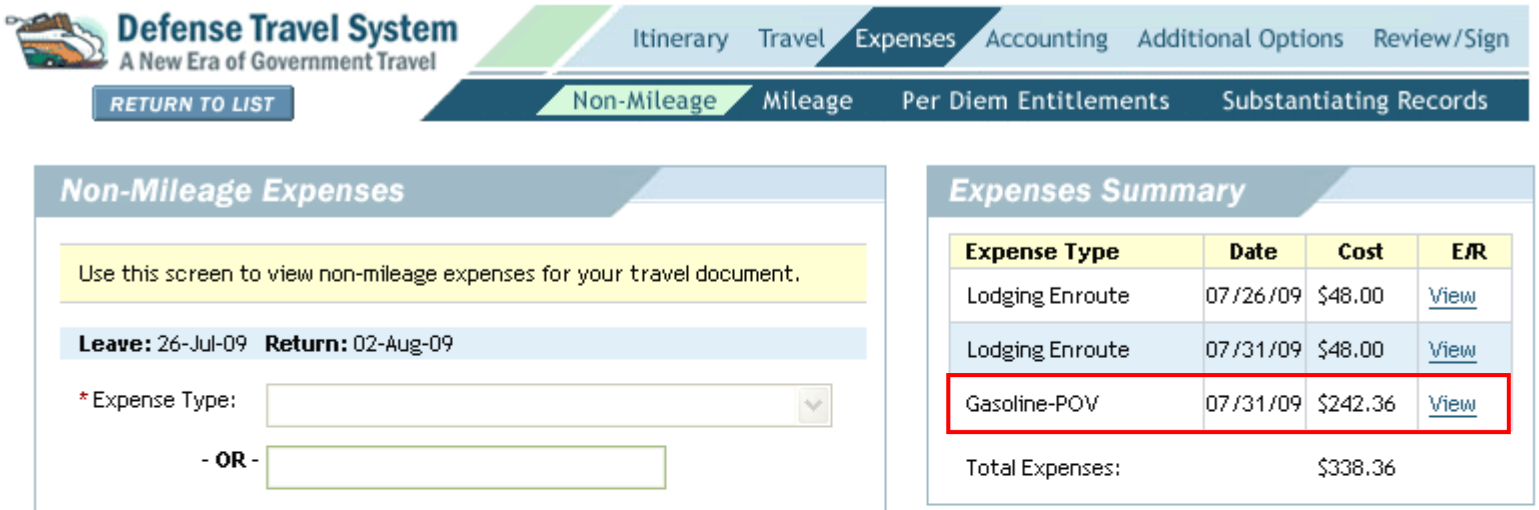
(12) SUBSISTENCE AND OTHER REIMBURSABLE EXPENSES

DATE	ACTUAL LODGING	LODGING ALLOWED	MEALS B L D	M&IE ALLOW	P-DIEM RATE	OTHER EXPENSES	AMOUNT
07/26						Lodging Enroute	48.00
07/31						Gasoline-POV	242.36
07/31						Lodging Enroute	48.00
07/26	109.00	109.00		36.75	109/49		0.00
07/27	109.00	109.00		49.00	109/49		0.00
07/28	109.00	109.00		49.00	109/49		0.00
07/29	109.00	109.00		49.00	109/49		0.00
07/30	109.00	109.00		49.00	109/49		0.00
07/31	0.00	0.00		36.75	109/49		0.00
		545.00		269.50			338.36

12.2 POV Mileage plus POV Gasoline



12.3 POV Mileage plus POV Gasoline



13. Rental Car Optional Insurance (CONUS) & GPS

- *Slide 13.1* DTS Trip Record showing a Commercial Auto (CA) Rental Car expense of $316.17.

- *Slide 13.2* Rental Car Receipt showing optional Loss Damage Waiver (LDW) insurance* ($83.97) and GPS** ($41.85), plus other charges, fees and taxes.

* Travelers cannot be reimbursed optional rental car insurance for CONUS travel.

** Approving Officials can authorize GPS reimbursement, for travel on or after 1 August 2009. However, this trip occurred in June 2009.

Overpayment = $143.52

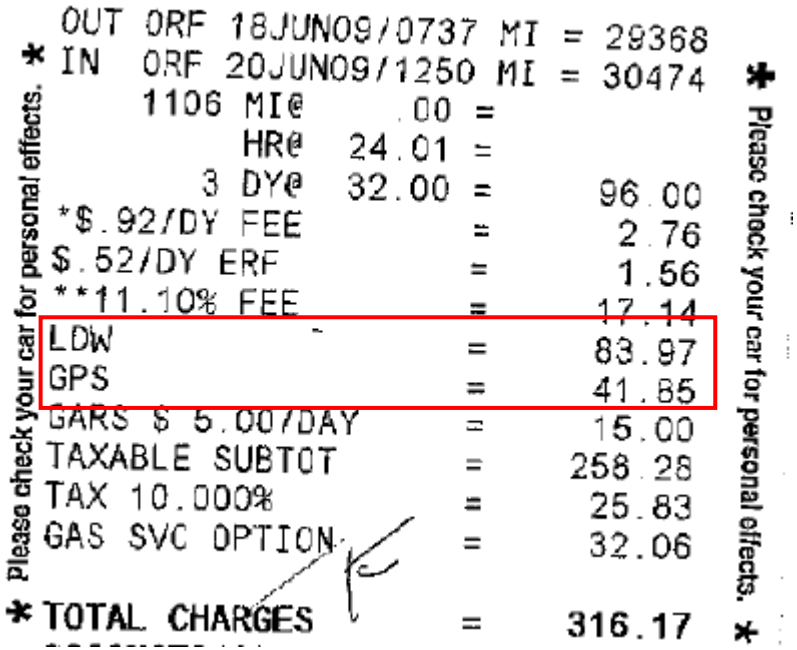
($83.97 + $41.85, plus related fees and taxes)

13.1 Rental Car Optional Insurance (CONUS) & GPS

(11) ITINERARY AND TRANSPORTATION EXPENSES - TRIP NO 1

DATE	TIME	DEPARTED/ARRIVED LOCATIONS	MODE	COST	DESCRIPTION
06/17/09			CA	316.17	Commercial Auto-TDY/TAD
06/18/09		D-RES: VA			
06/18/09		A-NWC@NEWPORT,RI			
06/19/09		D-NWC@NEWPORT,RI			
06/19/09		A-SMYRNA,DE			
06/20/09		D-SMYRNA,DE			
06/20/09		A RES: VA			
		TOTAL TRANSPORTATION EXPENSES		316.17	

Rental Car Receipt



OUT ORF 18JUN09/0737 MI = 29368
IN ORF 20JUN09/1250 MI = 30474
1106 MI@ .00 =
HR@ 24.01 =
3 DY@ 32.00 = 96.00
*$.92/DY FEE = 2.76
$.52/DY ERF = 1.56
**11.10% FEE = 17.14
LDW = 83.97
GPS = 41.85
GARS $ 5.00/DAY = 15.00
TAXABLE SUBTOT = 258.28
TAX 10.000% = 25.83
GAS SVC OPTION = 32.06
* TOTAL CHARGES = 316.17

Please check your car for personal effects.
Please check your car for personal effects.

14. Rental Car - Claimed Twice

- *Slide 14.1* DTS Trip Record showing a Commercial Auto (CA) Rental Car expense of $165.76 claimed in two places: Section (11), Itinerary and Transportation Expenses, and Section (12), Subsistence and Other Reimbursable Expenses.
- *Slide 14.2* DTS screen showing the Cost Estimate for Rental Car Expense, when the reservation was initially booked in DTS.
- *Slide 14.3* Actual Rental Car Expense, input manually as a Non-Mileage Expense.
- *Slide 14.4* Citibank statement from JUL-AUG 09 showing only one Ace Rental Car charge for $165.76.

  - ✓ Similar to previous examples when an expense is claimed twice, this can occur when the original amount from the Authorization has carried over to the Voucher, but is also added as a separate expense.

Overpayment = $165.76

14.1 Rental Car - Claimed Twice

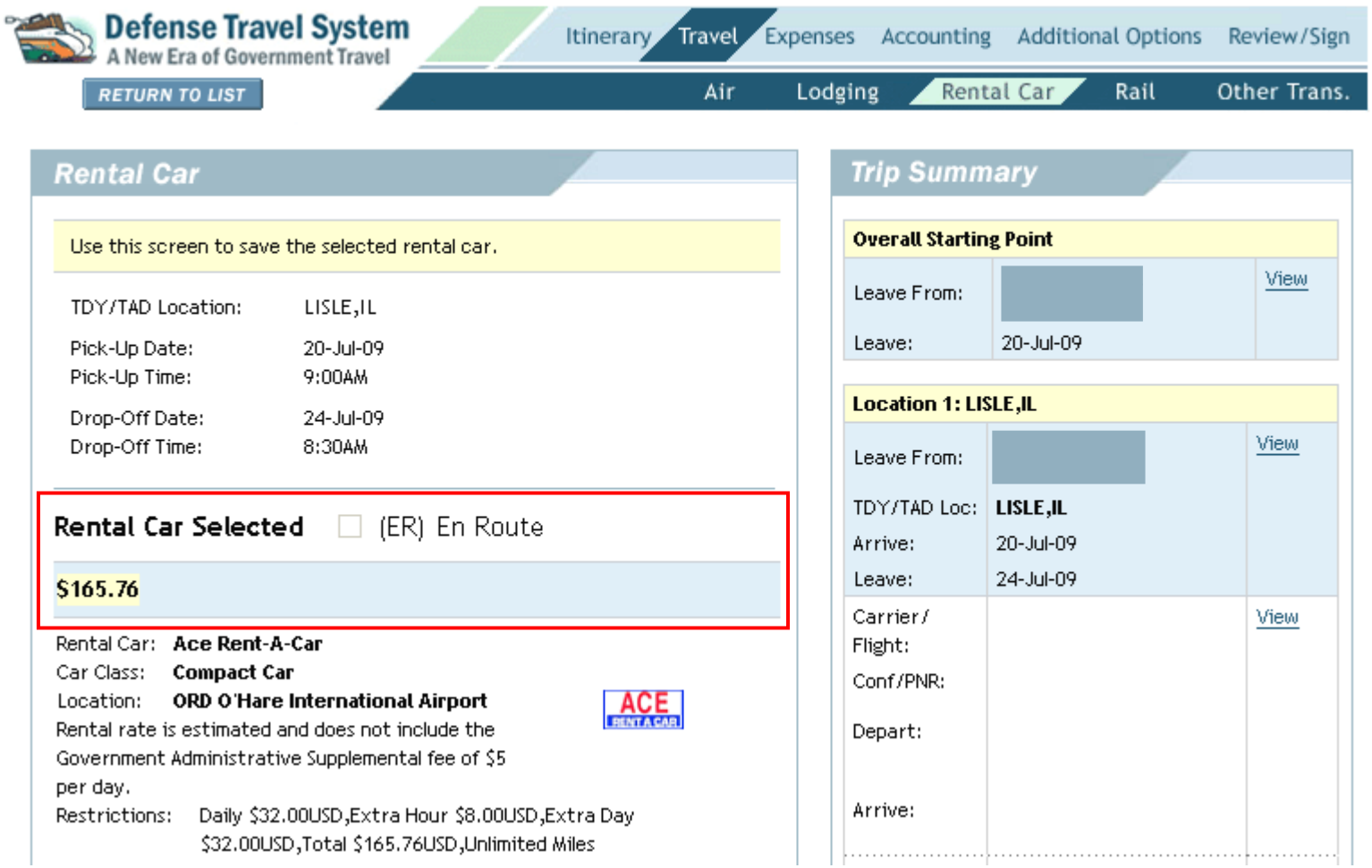
(11) ITINERARY AND TRANSPORTATION EXPENSES - TRIP NO 1

DATE	TIME	DEPARTED/ARRIVED LOCATIONS	MODE	COST	DESCRIPTION
07/20/09		D-RES: VA			
07/20/09			CP	435.20	Comm Air (Indiv Bill)
07/20/09		A-LISLE,IL			
07/24/09			CA	165.76	Commercial Auto-TDY/TAD
07/24/09		D-LISLE,IL			
07/24/09		A RES:			
		TOTAL TRANSPORTATION EXPENSES		600.96	

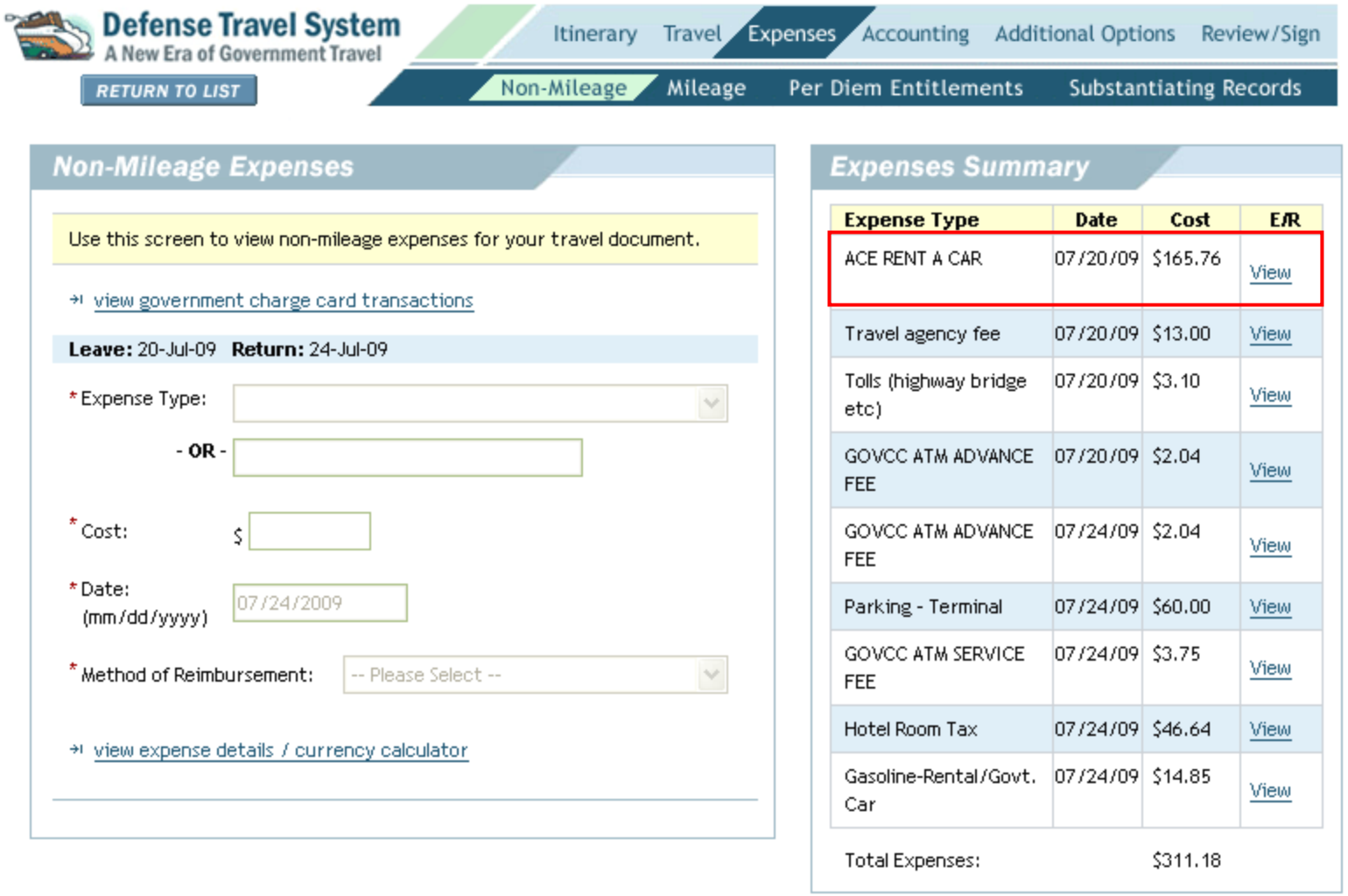
(12) SUBSISTENCE AND OTHER REIMBURSABLE EXPENSES

DATE	ACTUAL LODGING	LODGING ALLOWED	MEALS B L D	M&IE ALLOW	P-DIEM RATE	OTHER EXPENSES	AMOUNT
07/20						GOVCC ATM ADVANCE FEE	2.04
07/20						Tolls (highway bridge	3.10
07/20						Travel agency fee	13.00
07/20						ACE RENT A CAR	165.76
07/24						GOVCC ATM ADVANCE FEE	2.04
07/24						Parking - Terminal	60.00
07/24						GOVCC ATM SERVICE FEE	3.75
07/24						Hotel Room Tax	46.64
07/24						Gasoline-Rental/Govt.	14.85
07/20	106.00	106.00		36.75	106/49		0.00
07/21	106.00	106.00		49.00	106/49		0.00
07/22	106.00	106.00		49.00	106/49		0.00
07/23	106.00	106.00		49.00	106/49		0.00
07/24	0.00	0.00		36.75	106/49		0.00
		424.00		220.50			311.18

14.2 Rental Car - Claimed Twice



14.3 Rental Car - Claimed Twice


Defense Travel System
A New Era of Government Travel
RETURN TO LIST
Itinerary
Travel
Expenses
Accounting
Additional Options
Review/Sign
Non-Mileage
Mileage
Per Diem Entitlements
Substantiating Records
Non-Mileage Expenses
Use this screen to view non-mileage expenses for your travel document.
view government charge card transactions
Leave: 20-Jul-09 Return: 24-Jul-09
* Expense Type:
- OR -
* Cost: $
* Date: (mm/dd/yyyy) 07/24/2009
* Method of Reimbursement: -- Please Select --
view expense details / currency calculator
Expenses Summary
Expense Type | Date | Cost | E/R
ACE RENT A CAR | 07/20/09 | $165.76 | View
Travel agency fee | 07/20/09 | $13.00 | View
Tolls (highway bridge etc) | 07/20/09 | $3.10 | View
GOVCC ATM ADVANCE FEE | 07/20/09 | $2.04 | View
GOVCC ATM ADVANCE FEE | 07/24/09 | $2.04 | View
Parking - Terminal | 07/24/09 | $60.00 | View
GOVCC ATM SERVICE FEE | 07/24/09 | $3.75 | View
Hotel Room Tax | 07/24/09 | $46.64 | View
Gasoline-Rental/Govt. Car | 07/24/09 | $14.85 | View
Total Expenses: $311.18

14.4 Rental Car - Claimed Twice

Citibank statement

post date	tran date	last alloc date time	merchant	amount	status	note	type	rec ind
⊞07/22/2009	07/20/2009		ACE RENT A CAR #9-DES	$ 165.76				

15. Trip Cancelled – Paid M&IE

- *Slide 15.1*
  - DTS Trip Record, *condensed* to show that for the TDY period of 8/22/09 to 10/28/09, a total of $974.55 in M&IE was allowed
  - *A breakdown showing M&IE for each date is not shown on the slide, due to the length of the trip.*
  - Also shown are the Comments stating that the trip was cancelled and that the only Other Expense was the $20 Rush GOVCC Delivery Fee.
- *Slide 15.2* DTS Accounting screen, showing the Total Trip Cost of $994.55.
- *Slide 15.3* Citibank statements showing that the GOVCC Fee was later credited back to the Traveler.

Overpayment = $994.55

15.1 Trip Cancelled – Paid M&IE

PAGE 1 ** Read Privacy Act On Last Page **

(11)ITINERARY AND TRANSPORTATION EXPENSES - TRIP NO 1

DATE	TIME	DEPARTED/ARRIVED LOCATIONS	MODE	COST	DESCRIPTION
08/22/09		D- SC			
08/22/09		A-FT. LEONARD WOOD,MO			
10/28/09		D-FT. LEONARD WOOD,MO			
10/28/09		A SC			

		TOTAL TRANSPORTATION EXPENSES		0.00	

(12)SUBSISTENCE AND OTHER REIMBURSABLE EXPENSES

DATE	ACTUAL LODGING	LODGING ALLOWED	MEALS B L D	M&IE ALLOW	P-DIEM RATE	OTHER EXPENSES	AMOUNT
06/08						Rush GOVCC delivery f	20.00
08/22	0.00	0.00		29.25	70/39		0.00

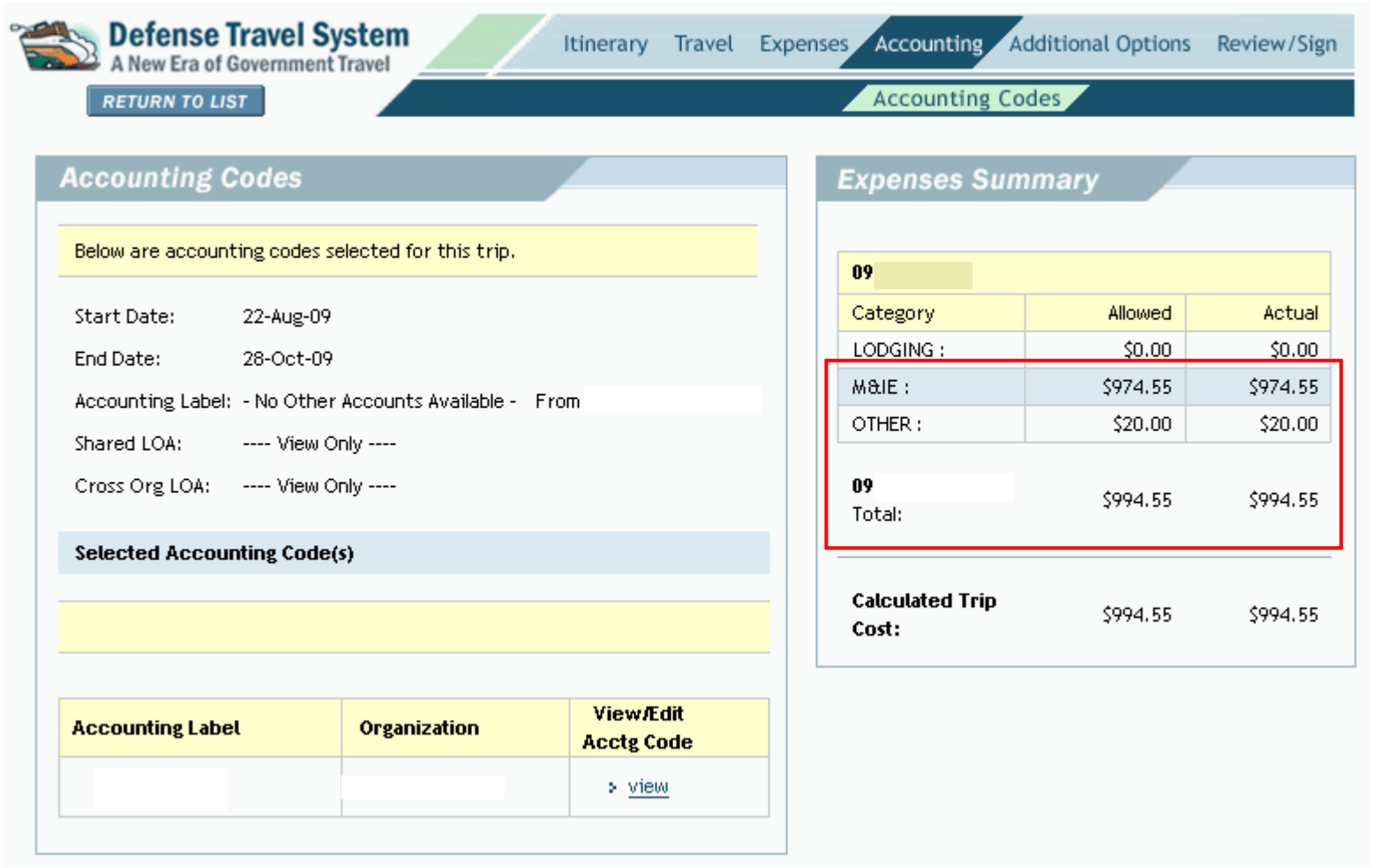
PAGE 2 ** Read Privacy Act On Last Page **

10/27	0.00	0.00		13.80	74/46	0.00
10/28	0.00	0.00		34.50	74/46	0.00
	---			---		---
	0.00			974.55		20.00

(14)COMMENTS:

trip cancelled - only expense is $20 gov't travel card rush delivery fee

15.2 Trip Cancelled – Paid M&IE



15.3 Trip Cancelled – Paid M&IE

Citibank Statements

MAY-JUN 09

post date	tran date	last alloc date time	merchant	amount	status	note	type	rec ind
⊞06/03/2009	06/03/2009		FEDX CARD DELIVERY FEE	$ 20.00				

JUN-JUL 09

post date	tran date	last alloc date time	merchant	amount	status	note	type	rec ind
⊞07/01/2009	06/29/2009		PAYMENT - THANK YOU	$ -20.00				

NOV-DEC 09

post date	tran date	last alloc date time	merchant	amount	status	note	type	rec ind
⊞11/20/2009	11/20/2009		ADJUST 11/9 PAYMENT	$ -20.00			$	

16. Various - Other Common Errors

- Expenses Claimed for Others
  - ✓ When a traveler is reimbursed for any authorized expense that should be claimed by another person, who is also on official travel. Examples include shared expenses, such as double occupancy lodging.
- Meal Rates
  - ✓ When a meal is provided, or when the meal rate is reduced, but is not adjusted in DTS. Examples include full reimbursement for conference or registration fees that include a meal, without adjusting the meal rate.
- Missing Receipts
  - ✓ When a required receipt, or a Statement in Lieu of Lost/Missing Receipt, is not electronically attached to the DTS Trip Record.
- Mission Related Expenses
  - ✓ When a traveler is paid for expenses that are not reimbursable as travel expenses. Examples include equipment, materials, hotel concierge, and gym fees (see JFTR/JTR Appendix G for more).
- T-Entered
  - ✓ When a voucher has been electronically signed by an NDEA, but there is no DDForm 1351-2 or SF-1164, signed by the Traveler, electronically attached to the DTS Trip Record.

~The End~